

Town of Westerly
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 69,379,671	\$ -
Last Year's Levy Tax Collection	180,438	-
Prior Years Property Tax Collection	134,458	-
Interest & Penalty	471,067	-
PILOT & Tax Treaty (excluded from levy) Collection	14,495	-
Other Local Property Taxes	1,389,970	-
Licenses and Permits	997,170	-
Fines and Forfeitures	208,980	-
Investment Income	162,928	-
Departmental	573,778	-
Rescue Run Revenue	-	-
Police & Fire Detail	810,836	-
Other Local Non-Property Tax Revenues	11,035	-
Tuition	-	109,015
Impact Aid	-	-
Medicaid	-	1,476,341
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	543,971
CDBG	6,081	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	659,110	1,531,146
MV Excise Tax Reimbursement & Phase-out	852,374	-
State PILOT Program	161,199	-
Distressed Community Relief Fund	-	-
Library Resource Aid	318,791	-
Library Construction Aid	-	-
Public Service Corporation Tax	285,934	-
Meals & Beverage Tax / Hotel Tax	1,633,475	-
LEA Aid	-	8,851,947
Group Home	-	-
Housing Aid Capital Projects	61,531	-
Housing Aid Bonded Debt	1,783,523	-
State Food Service Revenue	-	17,081
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	252,457	363,234
Other Revenue	829,746	923,555
Local Appropriation for Education	-	45,710,811
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 81,179,047	\$ 59,527,101
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	122,724	86,118
Financing Sources: Debt Proceeds	4,256,446	-
Financing Sources: Other	1,102,952	-
Rounding	-	-
Total Other Financing Sources	\$ 5,482,122	\$ 86,118

Town of Westerly
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 660,359	\$ 485,118	\$ -	\$ 195,160	\$ 741,341	\$ -	\$ 1,836,240	\$ 386,753	\$ 4,190,656
Compensation - Group B	-	-	-	-	-	-	-	-	469,287
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	920	-	-	3,636	-	203,450	4,041	488,553
Overtime - Group B	-	-	-	-	-	-	-	-	33,737
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	610,387
Active Medical Insurance - Group A	83,466	71,304	-	43,507	160,305	-	500,700	23,186	647,458
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	159,115
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,769	9,098	-	1,844	6,375	-	29,067	3,811	41,599
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	9,952
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	39,298	58,465	-	14,643	60,434	-	149,966	29,211	147,434
Life Insurance	1,985	1,910	-	909	3,687	-	5,924	302	6,395
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	7,922	313	-	-	608	-	329	3	9,219
Other Benefits- Group B	-	-	-	-	-	-	-	-	263
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	129,182	37,203	-	19,440	25,961	-	-	28,215	1,850,000
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	97,149
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	181,261	-	-	-	-	-	215,854	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	596,361	282,916	-	214,890	78,299	-	1,137,403	50,106	5,972
Materials/Supplies	45,420	42,468	-	68,212	12,830	-	160,239	39,630	39,990
Software Licenses	-	-	-	-	-	-	-	935	-
Capital Outlays	1,017,893	-	-	-	43,800	-	619,830	16,720	266,972
Insurance	419,737	-	-	-	-	-	-	-	-
Maintenance	9,185	-	-	-	-	-	47,457	33,093	2,500
Vehicle Operations	15,676	-	-	-	-	-	215,159	-	130,998
Utilities	366,291	-	-	24,788	-	-	57,628	15,160	58,431
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	187,097	-	-
Revaluation	-	47,801	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	43,710	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,700	-	-
Claims & Settlements	143,920	-	-	-	-	-	-	-	-
Community Support	430,369	-	-	-	-	-	-	-	-
Other Operation Expenditures	79,893	263,780	64,000	13,794	45,640	733,791	105,820	9,651	85,604
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,233,990	\$ 1,301,296	\$ 64,000	\$ 597,186	\$ 1,182,917	\$ 733,791	\$ 5,518,574	\$ 640,815	\$ 9,351,671

Town of Westerly
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,495,628	\$ 23,742,755
Compensation - Group B	-	-	-	-	-	-	469,287	2,617,578
Compensation - Group C	-	-	-	-	-	-	-	7,795,905
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	700,599	-
Overtime - Group B	-	-	-	-	-	-	33,737	-
Overtime - Group C	-	-	-	-	-	-	-	128,794
Police & Fire Detail	-	-	-	-	-	-	610,387	-
Active Medical Insurance - Group A	-	-	-	-	-	-	1,529,926	3,828,169
Active Medical Insurance- Group B	-	-	-	-	-	-	159,115	332,436
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,162,254
Active Dental insurance- Group A	-	-	-	-	-	-	97,563	218,412
Active Dental Insurance- Group B	-	-	-	-	-	-	9,952	20,129
Active Dental Insurance- Group C	-	-	-	-	-	-	-	131,573
Payroll Taxes	-	-	-	-	-	-	499,452	1,108,232
Life Insurance	-	-	-	-	-	-	21,112	165,724
State Defined Contribution- Group A	-	-	-	-	-	-	-	633,406
State Defined Contribution - Group B	-	-	-	-	-	-	-	39,043
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	18,395	161,175
Other Benefits- Group B	-	-	-	-	-	-	263	30,009
Other Benefits- Group C	-	-	-	-	-	-	-	74,988
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	2,090,001	6,073
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	97,149	37,361
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	39,071
State Defined Benefit Pension- Group A	-	-	-	-	-	-	397,115	3,103,786
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	298,649
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	944,191
Purchased Services	-	-	5,003	-	-	-	2,370,952	7,381,837
Materials/Supplies	-	-	-	-	-	-	408,789	1,152,191
Software Licenses	-	-	-	-	-	-	935	338,247
Capital Outlays	-	-	-	-	-	-	1,965,216	242,679
Insurance	-	-	-	-	-	-	419,737	223,405
Maintenance	-	-	-	-	-	-	92,235	969,820
Vehicle Operations	-	-	-	-	-	-	361,833	325,180
Utilities	-	-	-	-	-	-	522,298	1,119,232
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	187,097	-
Revaluation	-	-	-	-	-	-	47,801	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	43,710	-
Trash Removal & Recycling	-	-	-	-	-	-	2,700	-
Claims & Settlements	-	-	-	-	-	-	143,920	-
Community Support	-	-	-	-	-	-	430,369	-
Other Operation Expenditures	-	-	-	-	-	-	1,401,972	188,822
Local Appropriation for Education	-	-	-	45,710,811	-	-	45,710,811	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,344,383	-	2,344,383	-
Municipal Debt- Interest	-	-	-	-	895,235	-	895,235	-
School Debt- Principal	-	-	-	-	4,254,447	-	4,254,447	-
School Debt- Interest	-	-	-	-	1,937,704	-	1,937,704	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	18,571
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,912,794	1,912,794	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 5,003	\$ 45,710,811	\$ 9,431,770	\$ 1,912,794	\$ 80,684,617	\$ 59,579,698

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	2,006,470	-
Financing Uses: Payment to Bond Escrow Agent	4,179,386	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 6,185,856	\$ -
Net Change in Fund Balance¹	(209,304)	33,521
Fund Balance1- beginning of year	\$11,449,406	\$3,021,990
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	11,449,406	3,021,990
Rounding	-	-
Fund Balance¹ - end of year	\$ 11,240,102	\$ 3,055,511

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Westerly
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 89,363,918	\$ 5,309,771	\$ 34,136,264	\$ 60,746,729	\$ (209,304)	\$ 11,509,686	\$ (60,280)	\$ 11,449,406	\$ 11,240,102
CDBG (Program Revenue & Expenses for Administration)	1,620,275	-	1,620,275	-	-	-	-	-	-
Town Special Revenue Fund - Winnapaug Dredging	659,110	172,350	831,460	-	-	-	-	-	-
Totals per audited financial statements	\$ 91,643,303	\$ 5,482,121	\$ 36,587,999	\$ 60,746,729	\$ (209,304)	\$ 11,509,686	\$ (60,280)	\$ 11,449,406	\$ 11,240,102
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 45,710,811	\$ (45,710,811)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of LEA Aid reported in audit as revenue	-	-	8,850,061	(8,850,061)	-	-	-	-	-
Reduction in Other State Revenue for LEA Aid reported in General Fund	(8,850,061)	-	(8,850,061)	-	-	-	-	-	-
Reduction in CDBG grant to account for offsetting administrative costs reimbursed to General Fund	(1,614,194)	-	(1,614,194)	-	-	-	-	-	-
Rounding	(1)	1	1	(1)	-	-	-	-	-
Totals Per MTP2	\$ 81,179,047	\$ 5,482,122	\$ 80,684,617	\$ 6,185,856	\$ (209,304)	\$ 11,509,686	\$ (60,280)	\$ 11,449,406	\$ 11,240,102

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Westerly
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
School Unrestricted Fund	\$ 4,547,477	\$ 54,971,252	\$ 59,476,960	\$ 67,482	\$ (25,713)	\$ 2,981,362	\$ -	\$ 2,981,362	\$ 2,955,649
Enterprise Fund	-	-	-	-	-	-	-	-	-
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	2,861,180	67,482	2,877,855	-	50,807	40,628	-	40,628	91,435
Totals per audited financial statements	\$ 7,408,657	\$ 55,038,734	\$ 62,354,815	\$ 67,482	\$ 25,094	\$ 3,021,990	\$ -	\$ 3,021,990	\$ 3,047,084

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2

State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only

GAAP reporting on loan proceeds for HVAC SBA Loan Project & capital outlay as a Other Source but reported as revenue on MTP2

For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.

Miscellaneous variances between UCOA & FS

Title III Consortium revenue/ expenditures not included in UCOA

Transfer out to other funds

Rounding

\$ 54,560,872	\$ (54,560,872)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2,428,738)	-	(2,428,738)	-	-	-	-	-	-	-
-	(324,262)	(324,262)	-	-	-	-	-	-	-
-	-	(8,427)	-	8,427	-	-	-	-	8,427
(1)	-	(1)	-	-	-	-	-	-	-
(13,689)	-	(13,689)	-	-	-	-	-	-	-
-	(67,482)	-	(67,482)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 59,527,101	\$ 86,118	\$ 59,579,698	\$ -	\$ 33,521	\$ 3,021,990	\$ -	\$ -	\$ 3,021,990	\$ 3,055,511

Totals Per MTP2

Reconciliation from MTP2 to UCOA

FY2017 Encumbrances recorded in FS and not UCOA

Totals per UCOA Validated Totals Report

-	(404,720)
\$ 59,527,101	\$ 59,174,978

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.